

AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application.

1. An audio processing apparatus comprising:  
 converting means for converting  $n$  channel (where  $n$  is a positive integral number:  ~~$n \geq 1$~~   $n \geq 1$ ) audio signals supplied from at least one signal source into two ~~channel~~ binaural output signals;

first left and right correcting filter means to which ~~left and right~~ two binaural signals converted by said converting means are respectively supplied, said first left and right correcting filter means having respective first left and right coefficients for correcting a difference of the sense of hearing due to a difference of a sense of hearing between right and left characteristics of right and left speaker units of a first pair of headphones, wherein an inverse transfer characteristic of the right channel is superimposed as impulse response data on a time area of the first right correcting filter means and an inverse transfer characteristic of the left channel is superimposed as impulse response data on a time area of the first left correcting filter means; second left and right correcting filter means to which the ~~left and right~~ two binaural signals converted by said converting means are respectively supplied, said second left and right correcting filter means having respective second left and right coefficients different than said first left and right coefficients for correcting a difference of a sense of hearing between left and right characteristics of left and right speaker units of a second pair of headphones, wherein an inverse transfer characteristic of the right channel

from the right speaker unit of the second pair of headphones is superimposed as impulse response data on a time area of the second right correcting filter means and an inverse transfer characteristic of the left channel from the left speaker unit of the second pair of headphones is superimposed as impulse response data on a time area of the second left correcting further means;

a selector ~~means~~ switch for selecting outputs of said first left and right correcting filter means or outputs of said second left and right correction filter means; and

an output section connection to outputs of said selector ~~means~~ switch for supplying a pair of output signals respectively to the right and left speaker units of the ~~headphone~~ first pair of headphones or to the right and left speaker units of the second ~~headphone~~ pair of headphones.

--2. - 7. (Cancelled)

8. (Previously Amended) The audio processing apparatus according to claim 1, wherein the at least one signal source is composed of five positions: left front; right front; center front; left rear; and right rear positions.